

ID: CCA_2011012609291337

Number: **201108032**

Office:

Release Date: 2/25/2011

UILC: 6224.01-04

From:

Sent: Wednesday, January 26, 2011 9:29:17 AM

To:

Cc:

Subject: RE: inconsistency issue in case

I am not sure I understand your facts. It sounds like we issued an FPAA for both and when we only should have issued it for only . Is that correct? We cannot now issue another FPAA for either year. I.R.C. 6223(f). For the partners who have already settled both years the settlement is final and binding and should be processed. I.R.C. 6224(c)(1). The remaining partners would likely be entitled to the same settlement if they want it. See I.R.C. 6224(c)(2).